

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF PENNSYLVANIA

ESTATE OF JAMES D. GALLOWAY,	)	
	)	Civil Action No. 05-50 Erie
Plaintiff,	)	
	)	Judge McLaughlin
v.	)	
	)	Electronically Filed
UNITED STATES,	)	
	)	
Defendant.	)	

**PETITION TO WITHDRAW AS COUNSEL FOR DEFENDANT**

Ivan C. Dale, one of the attorneys for the defendant United States of America, petitions the Court under Local Rule 83.2.2.D for permission to withdraw as defendant's counsel in this case. In support of that petition, he shows:

1. 28 U.S.C. §517 authorizes the Attorney General to assign any officer of the Department of Justice to attend to and represent the interests of the United States in any matter pending in any court in the United States, including the United States District Courts.
2. Through his delegate, the Attorney General recently assigned to Tax Division Attorney Jonathan D. Carroll the primary responsibility for representing the interests of the United States in this case, and assigned Ivan C. Dale to attend to and represent the interests of the United States in cases other than this one. Mr. Carroll is contemporaneously filing an entry of appearance.
3. After Mr. Dale withdraws from this case, Mr. Carroll will effectively represent the United States. In addition, Assistant United States Attorney Lee Karl will continue to serve as local counsel in this case.

WHEREFORE, Ivan C. Dale respectfully requests that the Court grant him leave to withdraw as counsel for the defendant in this case.

Dated: August 24, 2005.

Respectfully submitted,

MARY BETH BUCHANAN  
United States Attorney

  
FJ: IVAN C. DALE  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044  
Telephone (202) 307-6615

/s/ Lee J. Karl  
LEE J. KARL  
PA ID No. 87856  
Assistant United States Attorney  
700 Grant Street, Suite 4000  
Pittsburgh, PA 15219  
(412) 644-3500

**Counsel for the United States**

PETITION GRANTED:

UNITED STATES DISTRICT JUDGE